

schools by the General Assembly. Under present conditions the State can hardly be expected to increase the school fund further by special appropriation. It must be very evident, therefore, to every thoughtful man that the only two means of supplying this fundamental need of more money for the public schools are consolidation and local taxation. As heretofore shown in this report, by reasonable consolidation the present available fund can be greatly economized by reducing the number of schools and the number of teachers necessary to teach a given number of children. In this way more money from the present funds will be available for each school for more teachers, better salaries, better houses and equipment and longer term. After making the present available funds go as far as possible through the economy of reasonable consolidation, the only other means of increasing the school fund of any school is local taxation.

Under section 72 of the School Law, upon a petition of one-fourth of the freeholders residing therein, a special tax district may be laid off within any definitely fixed boundaries, and upon approval of the County Board of Education an election upon a local tax for the schools within that district, not to exceed thirty cents on the hundred dollars and ninety cents on the poll, must be ordered by the County Board of Commissioners. This places an election upon local taxation for public schools within easy reach of any county, township or school district in North Carolina. I have already reported the progress in local taxation during the past two years. While it is encouraging, still, when it is remembered that only 228 districts out of a total of 5,336 white districts in the State have yet adopted local taxation, it will be readily seen that the work of local taxation is scarcely more than well begun.

Sixty-nine per cent. of all the money raised for public schools in the United States is raised by local taxation. In all the States having systems of public schools well equipped